

# C Corporation Tentative Return Filing Deadlines

The Delaware Division of Revenue would like to update local businesses about pending legislation to ensure that the deadline for the current year tentative return of "C" corporations will be uniform for all taxpayers.

The Delaware legislature is considering legislation that will adjust the due date for C corporations' tentative returns to April 15, or the fifteenth day of the fourth month of the current income year for fiscal year taxpayers, for tax years beginning after December 31, 2016. As a result, the Division of Revenue is releasing Technical Information Memorandum 2017-2, available on our website here: [http://revenue.delaware.gov/information/tims/tim\\_2017-02.pdf](http://revenue.delaware.gov/information/tims/tim_2017-02.pdf).

Anyone filing business-related tax returns should be aware that deadlines for filing returns with the IRS have changed for tax years beginning after December 31, 2015. The Division of Revenue previously issued Technical Information Memorandum (TIM 2017-1: [http://revenue.delaware.gov/information/tims/tim\\_2017-01.pdf](http://revenue.delaware.gov/information/tims/tim_2017-01.pdf)) granting all affected taxpayers an extension of time to the date on which their Federal return is due, exclusive of extensions, to file their Delaware return.

The deadline for a C corporation's tentative return was not affected by TIM 2017-1, which means that a C corporation's tentative return is currently due on the first day of the fourth month of the corporation's current income year – or April 1, 2017 for calendar year corporate taxpayers.

The Director of the Division of Revenue has broad discretion to grant reasonable extensions of time for the filing of any return – and in the interest of efficient tax administration,

because of the pending legislation, the Director will grant all C corporations required to file a tentative return for a tax year beginning after 12/31/16 an automatic extension of time to the fifteenth day of the fourth month of the current income year, or to April 17, 2017, for a calendar year taxpayer, to file the taxpayer's C corporation tentative return.

Visit [revenue.delaware.gov](http://revenue.delaware.gov) or call (302) 577-8205 for more information.